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Reported by Joint Committee on Finance.

W. W. Holden, Printer to the State.

REPORT OF COMMITTEE ON FINANCE.

The Committee on Finance direct me to report the accompanying bill, entitled "Revenue," and recommend its passage.

JONATHAN WORTH, *Chairman.*

A BILL TO BE ENTITLED "REVENUE."

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That an ad valorem tax of two-fifths of one per cent. be levied for the support of the State Government, the payment of its debts, and the promotion of the general welfare, upon the assessed cash value of the following subjects, to wit:*

8 (1.) Real estate in this State.

9 (2.) All the slaves in this State, (which slaves, excepting
10 mechanics, are hereby declared to be of the average value
11 of three hundred and fifty dollars; and all the slaves habitually employed in any mechanical trade, are hereby declared to be of the average value of seven hundred dollars,) excepting such as the County Court may have exempted, or may hereafter exempt from taxation, on account of bodily or mental infirmity.

17 (3.) Money due from solvent debtors, or on hand, or on
18 deposit with individuals, or in the banks or other corpora-

19 tions: *Provided*, That Confederate and State Treasury
20 notes shall be considered money: *And provided further*,
21 That the person listing his money on hand and at interest,
22 shall be allowed to deduct debts owing by him as princi-
23 pal, and also as surety, where the principal is insolvent.

24 (4.) Stock in banks, which shall be estimated to be of
25 the value set forth in the charter of the bank in which it
26 is held.

27 (5.) Household and kitchen furniture owned by any in-
28 dividual, above the value of two hundred dollars, except-
29 ing articles of furniture hereinafter specifically taxed.

30 (6.) Horses, mules, cattle, hogs and other live stock
31 raised or kept for sale, and not for use by the owner, sub-
32 ject to the further exceptions and exemptions hereinafter
33 set forth.

SEC. 2. The following property shall be exempt from
2 taxation, to-wit: All lands or other property belonging
3 to the Confederate States, or to this State, or to any County
4 in this State, or to the University, Colleges or other insti-
5 tutions of learning; all town-halls, market-houses and oth-
6 er public structures and edifices, and all lots or squares
7 kept open for health, use or ornament, belonging to any
8 city, town or village; all churches and chapels, set apart
9 and appropriated to the exercises of divine worship, or to
10 the propagation of the gospel; and such land or other
11 property as may be set apart and kept for agricultural so-
12 cieties, grave-yards belonging to churches, and all other
13 public cemeteries; all structures and other property, set
14 apart and used for the support and comfort of the poor
15 and afflicted; mechanical tools, books, wearing apparel
16 and arms for muster.

SEC. 3. The property hereinafter taxed at a higher rate
2 than two-fifths of one per cent. shall not be liable to the
3 tax of two-fifths of one per cent., but shall be listed sepa-
4 rate therefrom.

SEC. 4. The stock or interest held by individuals in all cor-
2 porations, excepting Banks and Life Insurance and Trust

3 Companies, shall not be listed among the individual proper-
4 ty of the Stockholders, but shall be listed by the corpora-
5 tions, and the corporations shall pay the tax thereon.

SEC. 5. The taxes shall be annually collected and paid
2 as follows: first, to the Sheriffs, on all property and sub-
3 jects of taxation, required to be listed as per schedule A;
4 secondly, to the Sheriffs, on all property and subjects of
5 taxation, which are not required to be listed, but an ac-
6 count of which is to be rendered upon oath to the Sheriffs,
7 as per exhibit B;—thirdly, to the Clerks of the Courts,
8 and to the Treasurer of the State, as per exhibit C.

SEC. 6. At the first Court of Pleas and Quarter Sessions
2 of each county, which shall be held on or after the first
3 day of January, in each and every year, the Court shall
4 appoint for each captain's district, or for each school dis-
5 trict, at the option of the Court, a justice of the peace, or
6 a freeholder of known skill and probity, to take the lists of
7 taxable subjects, and the names of such takers of the tax
8 lists, with their respective districts, shall, during the term,
9 be advertised at the Court House by the Clerk.

SEC. 7. If the Court shall fail, from any cause, to make
2 such appointment, any three justices of the peace of the
3 county, may meet at the office of the Clerk of the county
4 Court, on or after the first Monday of April and appoint
5 the takers of the tax lists for the county, or supply any
6 vacancy arising from death or incapacity to act, and the
7 Clerk shall record the same.

SEC. 8. The Clerk shall issue notice of all appointments
2 of takers of tax lists, as soon as made to the Sheriff, who
3 shall serve them within ten days, upon the appointees,
4 whose duty it shall be to advertise at three several places
5 in their respective districts, at least ten days before the
6 time of listing, the places and times when and where he
7 will attend for the purpose of receiving the list of taxables,
8 which lists he shall take during the last twenty working
9 days in April; they shall perfect their lists, and return

10 them to the Clerk of the county Court on or before the
11 second day of May.

SEC. 9. If any person appointed to take the lists of tax-
2 bles, shall refuse or wilfully fail to discharge the duties of
3 his appointment, he shall be deemed guilty of a misde-
4 meanor.

SEC. 10. Every person appointed to take the lists of tax-
2 ables, before he enters on the duties of his appointment,
3 shall take the following oath, to be administered by any
4 justice of the peace, to-wit: "I, (A. B.), do solemnly swear
5 that I will perform all my duties as taker of the tax lists
6 for the district for which I have been appointed, according
7 to my best knowledge and ability. So help me God."

SEC. 11. It shall be the duty of every one liable to pay
2 tax, residing in any district, or having property therein
3 liable to taxation, at the time and place appointed by the
4 taker of the tax lists, to furnish him a written list of his
5 taxables, mentioned in section first of this bill and in
6 schedule A, hereinafter set forth, setting forth the number
7 of acres of land he is bound to list, on what waters situate,
8 the valuation of each tract by the board of assessors ap-
9 pointed in pursuance of the act entitled Revenue, passed
10 in the year 1858, the number of his slaves, excepting those
11 exempt from taxation by orders of the county Court, de-
12 signing those who are mechanics, and his estimate of
13 value of such articles or subjects of taxation, not men-
14 tioned in the first section of this act, as are taxed *ad valo-*
15 *rem*,—and such listing and valuation shall have reference
16 to the property owner, and the subjects of taxation held by
17 the tax payer and its value, on the first day of April next
18 before the listing thereof, and the taker of the tax list shall
19 administer to the person furnishing said list, the following
20 oath: "You solemnly swear that the list by you furnished,
21 contains a full statement of all the property and subjects of
22 taxation, which you are bound to list, either in your own
23 right, or in right of any other person, and that the proper-
24 ty valued by you, is not worth more, in cash, than the

25 valuations annexed, to the best of your knowledge and
26 belief."

SEC. 12. Every taker of the tax lists shall be allowed
2 such compensation for his services as the county Court
3 may, in its discretion allow, to be paid out of the county
4 Treasury.

SEC. 13. Every taker of the tax lists shall be furnished,
2 by the Clerk of the county Court, with a fair copy of the
3 returns made by the last board of valuation of the real
4 estate in his district, and with the necessary printed form
5 of tax bills, to be furnished by the Comptroller, under the
6 provisions of this act.

SEC. 14. The Comptroller, at the public costs, shall have
2 prepared and printed, as they may be needed, forms of tax
3 lists, with all the articles and subjects of taxation to be
4 listed by virtue of this act, mentioned separately over the
5 heads of parallel columns, in which the amount or quanti-
6 ty or description of each article or subject to be listed, is
7 to be set down; and he shall annually furnish to each
8 County Court Clerk, for the use of the County revenue
9 officers, such other blanks as he may deem necessary.

SEC. 15. The taker of the tax lists shall set down each
2 article or subject in its proper column, against the name of
3 the person listing, arranged in alphabetical order, and re-
4 turn the same to the Clerk of the County Court, as re-
5 quired in section 8.

SEC. 16. On the return of said lists, the tax-lister shall
2 annex the following affidavit: "I solemnly swear that I
3 have diligently inquired, and have no just reason to be-
4 lieve that there is any property or other subject of taxa-
5 tion in my district, not entered and valued, (where the
6 same is required to be valued by the owner,) in the above
7 list, with the following exceptions," (here enumerating the
8 exceptions,) "So help me God."

SEC. 17. The Clerk of the County Court annually, on or
2 before the 25th of June, shall deliver to the sheriff of the
3 county a fair and accurate copy of the tax lists, in alpha-

4 betical order, which shall contain the public tax, or tax
5 payable to the public Treasurer, and the taxes payable to
6 the County Court. It shall set forth the separate amount
7 due from each subject of taxation, and extend the aggre-
8 gate amount due from each person, in columns; and if
9 any Clerk shall fail to furnish the sheriff at the time pre-
10 scribed, with such copy, he shall be deemed guilty of a
11 misdemeanor, and the Sheriff shall inform the Grand Jury
12 thereof.

SEC. 18. The Clerk shall record the returns at length, made
2 by the takers of the tax lists in alphabetical order, keep-
3 ing the return of each district separate from the other,
4 and at the next county Court after they are directed to be
5 made, shall set up in some conspicuous part of the Court
6 House, a copy of the whole, adding to the taxables of each
7 person the amount of taxes for which he is liable.

SEC. 19. The Clerk, on or before the first day of August
2 in each year, shall return to the Comptroller an abstract
3 of the same, showing the number of acres of land, and
4 their value, and the value of town lots, and the number
5 of white and free black polls, and the number and value
6 of the slaves, separately, and specify every other subject
7 of taxation, and the amount of State tax due on each
8 subject, and the amount of the whole. At the same time
9 the Clerk shall return to the Comptroller an abstract of the
10 poor, county and school taxes, paid in his county, setting
11 forth, separately, the tax levied on each poll, and on each
12 other subject of taxation, and also the gross amount of
13 taxes imposed for county purposes.

SEC. 20. If any Clerk shall fail to perform the duties
2 prescribed by the preceding section, or shall fail to return
3 to the Comptroller a copy of the Sheriff's returns, made,
4 sworn to and subscribed as required in section — of this
5 act, he shall forfeit and pay to the State one thousand dol-
6 lars, to be recovered against him and the sureties on his
7 official bond, in the Superior Court of Wake county, at
8 the term next after the default, on motion of the Attorney

9 General; and it shall be the duty of the Comptroller to
10 inform the Attorney General of such default.

SEC. 21. For the services of Clerks, in relation to taxes,
2 where no fees are specially provided for in this act, they
3 shall be paid by the County Courts, such sum as said
4 Courts may deem reasonable and just.

SEC. 22. The Sheriff shall forthwith proceed to collect
2 said taxes, and when he shall collect, by his deputies, who
3 are not sworn, or others, such persons shall in open Court,
4 or before a justice of the peace of the county, take an
5 oath, faithfully and honestly to account for the same, with
6 the Sheriff, or other person authorized to receive them.

SEC. 23. The Sheriff shall give to each tax payer one
2 receipt for the amount of his State taxes, and another se-
3 parate receipt for the amount of his county taxes.

SEC. 24. If any Sheriff shall die during the time ap-
2 pointed for collecting taxes, his sureties may collect them,
3 and for that purpose shall have all the powers of collecting
4 the same of the collectors and tax payers, which the Sher-
5 iff would have had; and shall be subject to all the reme-
6 dies for collection and settlement of the taxes on their
7 bond or otherwise, as might have been had against the
8 Sheriff if he had lived.

SEC. 25. The Sheriff, and (in case of his death) his sure-
2 ties, shall have one year and no longer, from the day pre-
3 scribed for his settlement and payment of the State taxes,
4 to finish the collection of all taxes; but this extension of
5 time for collection shall not extend the time of his settle-
6 ment of the taxes.

SEC. 26. The Sheriff shall collect the taxes as they are
2 set down in the list, and, moreover, shall collect of all per-
3 sons whose taxables are not listed, double the taxes im-
4 posed on the same subjects; and as to any land not listed,
5 which may not have been assessed at the last assessment,
6 the same, in estimating the double tax, shall be deemed
7 to be of the value, by the acre, of the highest valued tract
8 adjoining thereto, and as to any personal property not

9 listed, herein taxed according to value, the Sheriff may
10 call on a justice of the peace of the vicinage, who shall
11 value the same and put his valuation in writing, and the
12 Sheriff shall collect a double tax on such valuation.

SEC. 27. Immediately on receiving the tax lists, the
2 Sheriff shall advertise the fact, and that he holds them
3 ready for inspection. He shall also request therein all
4 persons to inform him of any taxables which may not be
5 listed. For the more efficient collection of the taxes the
6 Sheriff at any time from the delivery to him of the lists
7 till the first day of October in the next year, may, and if
8 there be need, shall distrain and sell the property of the
9 tax payer to satisfy the same, selling first his personal, and
10 then his real estate.

SEC. 28. In each case, in which the Sheriff collects by
2 distress, he shall be entitled to an extra compensation of
3 forty cents, to be collected with the tax.

SEC. 29. If any person liable for taxes on other subjects
2 than land, shall be about to remove from the county, after
3 listing time and before the period for collection, the Sher-
4 iff shall make affidavit thereof before the Clerk, and ob-
5 tain from him a certificate of the amount of such person's
6 tax, and forthwith collect the same.

SEC. 30. If any person be liable for taxes in any county
2 wherein he shall have no property, but shall be supposed
3 to have property in some other county, and will not pay
4 his tax, the Sheriff shall report the fact to the County
5 Court, held next after the first day of October, and there-
6 upon the Court shall direct the Clerk to issue a *fieri facias*
7 to the Sheriff of that county, returnable to the Court
8 whence it issued, for such tax and the cost of process and
9 executing the same, which the Sheriff shall execute in the
10 manner of writs of execution in other cases, and the tax
11 collected thereon shall be paid to the Clerk of the Court,
12 and by him paid to the Sheriff, to be accounted for as
13 other taxes.

SEC. 31. The sale under distress of personal estate for

2 taxes shall be advertised ten days previous thereto, at
3 three public places in the district wherein the delinquent
4 tax payer shall reside, and if he reside not in the county,
5 then in the district where the taxables were or ought to
6 have been listed; and the amount of tax shall be stated in
7 the advertisement.

SEC. 32. The sale of land for taxes due thereon, shall be
2 made under the following rules:

3 (1.) The Sheriff shall return to the Court of Pleas and
4 Quarter Sessions of his county, held next after the first day
5 of January, a list of the tracts of land which he proposes
6 to sell for taxes, therein mentioning the owner or the sup-
7 posed owner of each tract, and if such owner be unknown,
8 the last known or reputed owner, the situation of the
9 tracts, and the amount of taxes for which they are respec-
10 tively to be sold, which list shall be read aloud in open
11 court, recorded by the clerk upon the minutes of the court,
12 and a copy thereof shall be put up in some public part of
13 the court-house.

14 (2.) The County Court shall order the clerk of the court
15 to issue notice to every person whose land is returned as
16 aforesaid; and a copy of the notice shall be served by the
17 sheriff on the owner or his agent, and returned to the next
18 County Court; and if the owner be a non-resident, the
19 clerk shall publish the same in some newspaper printed
20 in the State, in which advertisement shall be mentioned
21 the situation of the land, the streams on or near which it
22 lies, the estimated quantity, the names of the owners,
23 where they are known, and the name of the tenants or oc-
24 cupants of the same.

25 (3.) The sales shall be made within the two terms next
26 succeeding the term when the returns are made of lands
27 to be sold, and at such place in the county as is directed
28 for the sale of land under execution; and the whole ex-
29 pense attendant on the advertising and sale, shall be charg-
30 able on the lands and raised at the sale.

31 (4.) The whole tract or contiguous body of land belong-

32 ing to one delinquent person or company, shall be set up
33 for sale at the same time, and the bid shall be struck off
34 to him who will pay the amount of taxes, with the expen-
35 ses aforesaid, for the smallest part of the land.

36 (5.) At the second term next succeeding the term when
37 the returns are made of lands to be sold, the sheriff shall
38 return a list of the tracts actually sold for taxes, the quan-
39 tity of the tract bought and to be laid off, the name of the
40 purchasers, and the sum paid to the sheriff for taxes and
41 charges; which list shall be read aloud by the clerk in
42 open court, shall be recorded in the minutes of the court,
43 and a copy thereof shall be put up by the clerk, during the
44 term, in some public part of the court-house.

SEC. 33. If any Sheriff or Clerk, shall fail to perform
2 any of the duties prescribed in sections 30 and 31 of this
3 act, he shall forfeit and pay, to the person aggrieved, one
4 hundred dollars, and he and his sureties shall moreover be
5 liable for all such damages as any person may sustain by
6 reason of such default.

SEC. 34. The land of an infant, lunatic, or person *non*
2 *compos mentis*, shall not be sold for taxes: *Provided*,
3 *however*, That when land may be owned by such persons
4 in common with another or others, free of such disability,
5 the share or interest of the person so free shall be subject
6 to be sold for the taxes due on the whole tract; but before
7 setting apart the quantity bid off, the purchaser by peti-
8 tion shall cause the tract to be divided among the tenants
9 in common, and the share or interest of the defaulting tax
10 payer being set apart, the purchaser may proceed to lay
11 off on such share the quantity by him bid off, and secure
12 the title as before provided; and the time necessarily em-
13 ployed in procuring such division shall not be reckoned
14 against the purchaser.

SEC. 35. The owner of land sold for taxes under sec-
2 tion 33 of this act, his heirs, executors or administrators,
3 or any other person for them, may redeem the same from
4 the purchaser, at any time within one year after the sale,

5 by paying or tendering in payment to the purchaser or to
6 the County Court Clerk of the county where the land lies,
7 the full amount of the price paid to the Sheriff, and twen-
8 ty-five per cent. thereon.

SEC. 36. If the land so sold, shall not be redeemed
2 within the period aforesaid, the purchaser may, at the end
3 of that time, select the quantity of land struck off to him,
4 out of any part of the tract or body of which the same
5 was bid off; the said quantity to be laid off in one com-
6 pact body, as nearly square as may be, and adjoining to
7 some of the outlines of the whole tract or body of land.

SEC. 37. Within one year after the time of redemption
2 shall have passed, the purchaser, at his own cost, his heirs,
3 executors or administrators, or any of them, may procure
4 the quantity bid off, to be surveyed by the county sur-
5 veyor, who shall make out and certify, under his hand, a
6 fair plat of the survey with the courses and distances fairly
7 and truly set forth; and if the county surveyor, on re-
8 quest, shall fail to make such survey and plat, then any
9 other surveyor may make and certify the same.

SEC. 38. The sheriff, on being presented with such cer-
2 tified plat, within the year after the time of the redemp-
3 tion is passed, shall convey to the purchaser the land
4 therein contained.

SEC. 39. When by any provision of the law, any sheriff
2 or officer, other than the person who sold for the taxes,
3 shall be authorized to execute a conveyance for the land,
4 the purchaser shall apply to the County Court, and on
5 showing to the court that such purchase has been made,
6 and the price paid to the sheriff, who sold, and that he
7 has paid the other taxes since accruing thereon, the court
8 shall direct the present sheriff to execute a deed on the
9 purchaser's producing to him a certified plat and survey,
10 as is provided for in section 34 and 35 of this act.

SEC. 40. The purchaser of land sold for taxes, under
2 section 33 of this act, shall be considered as taking and

3 holding the same, subject to all the taxes accrued from
4 the first day of April in the year preceding the purchase.

SEC. 41. If any county surveyor, being required within
2 two months after the survey may be lawfully made, to
3 survey the land bid off at sale for taxes, shall wilfully fail
4 to do so within four months after such request, he shall
5 forfeit and pay to the purchaser, or his executor or admin-
6 istrator one hundred dollars.

SEC. 42. If no person will bid a less quantity than the
2 whole land, for the taxes, the bid shall be deemed the bid
3 of the State, and the land shall be struck off to the State
4 as the purchaser; and the sheriff shall report in writing
5 to the county court, at the time he returns the list of lands
6 sold for taxes, what and whose lands are thus struck off
7 to the State, describing them particularly, which report
8 shall be recorded on the minutes of the court, and there-
9 upon the title of said lands shall be deemed to have been
10 vested in the State from the time of purchase.

SEC. 43. The clerk shall, within twenty days after the
2 return of the sheriff's report of the land sold to the State,
3 make and certify two copies thereof; one of which he
4 shall transmit to the comptroller, and the other deliver
5 to the sheriff, (or to his sureties, when they act,) who
6 shall deposit the same with the secretary of State, to be
7 by him recorded; and the secretary shall grant to the
8 sheriff a certificate, setting forth what and whose lands,
9 and the quantity and value thereof, have been sold for
10 the taxes and struck off to the State.

SEC. 44. If any sheriff or other person authorized
2 thereto, shall sell for taxes and strike off any land to the
3 State, and shall fail duly to report the same to the county
4 court, or to duly obtain and deposit a copy thereof with
5 the secretary of State, the comptroller shall, in his report
6 to the treasurer, charge such sheriff (or other person act-
7 ing in his stead) with the sum of two thousand dollars, and
8 the treasurer shall recover the same as unpaid tax.

SEC. 45. Lands bid off for the State may be redeemed in

2 like time and under the same rules and regulations as
3 those purchased by individuals, except the payment (which
4 shall be double in amount of all taxes for which they were
5 sold) shall be made to the treasurer; and on his certificate
6 thereof, the secretary of State shall, on being paid his
7 fees, issue a grant to the original proprietor, his heirs or
8 assigns, and at the same time shall certify the payment to
9 the comptroller.

SEC. 46. Lands bid off for the State, shall, as to the per-
2 son for whose tax the same is sold, his heirs or assigns, be
3 liable to be entered as vacant lands; subject, neverthe-
4 less, to the right of redemption within the time prescribed.

SEC. 47. When land shall be sold for its tax, and the
2 sheriff shall die, or otherwise become unable to report his
3 sales, his sureties may report the same within the time
4 prescribed; and shall proceed as to the land laid off by
5 the State, in the same manner as the sheriff might.

SEC. 48. When any person shall sell his real property,
2 and shall have no estate within reach of the sheriff to
3 satisfy the taxes due from him on any subject of taxation,
4 the real property shall be bound for all such taxes.

SEC. 49. Every conveyance made by any deceased per-
2 son, with the fraudulent intent to evade the collection of
3 any taxes by this act imposed, shall as against the State
4 be void, and the taxes shall be chargeable at the suit of
5 the State of North-Carolina on the property conveyed in
6 the hands of vendees, donees, and assignees.

SEC. 50. If the sheriff, or other person shall discover
2 that any land has not been assessed, he shall make it known
3 to the county court; whereupon, a board shall be appointed
4 to assess the same, who shall proceed in the manner herein
5 provided; and the court shall ascertain the amount of tax
6 which, within the ten preceding years the land has been
7 liable for, but not paid; and the sheriff shall be ordered
8 forthwith to collect treble the amount with interest of all
9 such tax, by distress or otherwise.

SEC. 51. It shall be the duty of the Sheriff, to inform the

2 Attorney General and the Solicitors of the State, for the
3 circuits and counties, concerning all omissions by tax-pay-
4 ers, done in their respective counties to defraud the State
5 of its revenue, and the Attorney General and Solicitors for
6 the State, for circuits, upon information or good cause of sus-
7 picion, that any person has wilfully omitted to return his tax
8 list, or has wilfully failed to file an accurate and fair list of
9 all the property, estate and subjects on and for which he is
10 liable to be taxed, shall file a bill in equity against the per-
11 son so in default; and the answer of the defendant shall
12 not be competent against him in any criminal or penal
13 prosecution; and whenever a suit is brought or a bill filed
14 in behalf of the State, under any provisions of this act, it
15 shall be done in the name of the State of North Carolina.

SCHEDULE A.

SEC. 52. The following subjects shall be annually listed,
2 in addition to those mentioned in the first section of this
3 Act, and taken as herein specified:

4 (1.) Every taxable poll one dollar and twenty cents:
5 *Provided* that the County Court may exempt such poor
6 and infirm persons as they may declare and record fit ob-
7 jects of exemption; *And provided further* that soldiers in
8 the actual service of the Confederate or State government
9 shall not be required to list or pay a poll tax.

10 (2.) Every toll gate on a Turnpike road, and every toll
11 bridge and every ferry 2 1-2 per cent on the amount of re-
12 ceipts during the year.

13 (3.) Every gate, permitted by the County Court to be
14 erected across a highway, fifteen dollars.

15 (4.) Every note shaver, or person who buys any note or
16 notes, bond or bonds made by individuals shall list the profits
17 made and received or secured on all such purchases made by
18 him during the year ending on the first day of July, whether
19 made for cash or in exchange for other notes or bonds, and
20 pay a tax of ten per cent. on the aggregate amount of such

21 profits, in addition to the tax imposed by this act on the
22 interest he may receive on such notes or bonds: *Provi-*
23 *ded*, That there shall be no deduction made from the pro-
24 fits in consequence of any losses sustained.

25 (5.) Every person resident in this State, engaged in the
26 business of buying and selling slaves, whether the purcha-
27 ses be made in or out of the State, for cash or on a credit,
28 one-half of one per cent. on the total amount of all his pur-
29 chases, during the twelve months preceeding the 1st day
30 April.

31 (6.) Every person resident in this State, not a regular
32 trader in slaves, who may buy a slave or slaves to sell
33 again, whether such purchase be made in or out of the
34 State, for cash or on credit, one half of one per cent. on
35 the total amount of his purchases during the twelve months
36 ending the 31st of March of each year.

37 (7.) Every carriage, buggy or other vehicle kept for
38 pleasure or the conveyance of persons, of the value of fifty
39 dollars or upwards, one per cent on its value.

40 (8.) All gold and silver plate, gold and silver plated ware
41 and jewelry worn by males, including watch-chains, seals
42 and keys, when collectively of greater value than twenty-
43 five dollars, one per cent on their entire value.

44 (9.) Every watch, except those kept for sale, one per
45 cent. on their value; every harp in use \$2 50; every pia-
46 no in use \$1 50.

47 (10.) Every resident surgeon, dentist, physician, lawyer,
48 portrait or miniature painter, daguerrean artist or other
49 person taking likenesses of the human face; and every
50 commission merchant, factor, produce broker and auc-
51 tioneer; every State and county officer, every president
52 and cashier or treasurer of any bank, railroad or other in-
53 corporated company, whose total annual receipts and in-
54 come in the way of practice, fees, wages, perquisites and
55 emoluments, amount to or are worth one thousand dollars
56 or upwards, one per cent. on such total receipts and income;
57 *Provided*, that this clause shall not be construed to apply

58 to the salaries of the judges of the Supreme or Superior
59 Courts of law, nor to the salaries of military officers in the
60 actual field service of the Confederate or State govern-
61 ment, nor to the salary of the Governor.

62 (11.) Every head of a family shall list all his dogs above
63 two on any one plantation, including those owned by his
64 slaves, or any other person resident on his lands, or living
65 in his family ; and every person, not the head of a family
66 shall list all the dogs owned by himself or his slaves, except
67 one, and a tax of one dollar shall be collected on each dog
68 listed ; *Provided however*, that no one shall be required to
69 list dogs under 8 months old.

70 (12.) Every person who shall have traveled any railroad
71 in this State, in which the State has an interest as a stock-
72 holder, or, with which the State may have exchanged its
73 bonds, paying nothing, (commonly known by the name of
74 dead heads,) or paying less than two-and-a-half cents per
75 mile, or any member of whose family shall have so travel-
76 ed such road, (excepting the officials and employees tra-
77 veling in the actual discharge of their duties as officials or
78 employees, and excepting also ministers of the gospel tra-
79 veling in the actual discharge of their religious functions,)
80 shall list the number of miles, he or any member of his fa-
81 mily shall have so traveled the year preceeding the first
82 day of April, and shall pay a tax of two-and-a-half cents
83 per mile, for each mile so traveled by him or by any mem-
84 ber of his family, and on failure or refusal so to list, he shall
85 be guilty of a misdemeanor, and on conviction shall pay
86 a fine not less than one hundred dollars.

87 (13.) Every person who shall have distilled brandy for
88 himself, for sale, and every one who shall have had bran-
89 dy distilled for him for sale, the year preceeding the 1st
90 day of April in every year, shall list the number of gallons
91 so distilled, and pay a tax of ten cents per gallon.

92 (14.) Every resident of the State who may have brought
93 into the State, or who may have bought from a non-resi-
94 dent, whether by sample or otherwise, spirituous liquors,

95 wines or cordials for the purpose of sale, twenty per cent.
96 on the amount of his purchases the preceding year;
97 and every person who may have bought to sell again,
98 spirituous liquors, distilled in this State, ten per cent on
99 the amount of his purchases.

100 (15.) Upon all real and personal estate, whether legal
101 or equitable, above the value of one hundred dollars, si-
102 tuated in this State, which shall descend, or be divided or
103 bequathed to any collateral relation, or person, other than
104 a lineal ancestor or descendant, or the husband or wife of
105 the deceased, or husband or wife of such ancestor or des-
106 cendant, or to which such collateral relation may become
107 entitled under the law for the distribution of intestates'
108 estate, and which real and personal estate may not be re-
109 quired in payment of debts and other liabilities, the fol-
110 lowing per centum tax upon the value thereof shall be
111 paid:

112 *Class 1.* If such collateral relation be a brother or sister,
113 a tax of one per cent.

114 *Class 2.* If such collateral relation be a brother or sister
115 of the father or mother of the deceased, or child of such
116 brother or sister, a tax of two per cent.

117 *Class 3.* If such collateral relation be a more remote re-
118 lation, or the devisee or legatee be a stranger, a tax of
119 three per cent.

120 (16.) The real estate liable to taxation shall be listed by
121 the devisee or heir in a separate column, designating its
122 proper per cent. tax.

123 (17.) The personal estate shall be liable to the tax, in
124 the hands of the executor or administrator, and shall be
125 paid by him before his administration account is audited,
126 or the estate settled, to the Sheriff of the county.

127 (18.) If the real estate descended or devised, shall not
128 be the entire inheritance, the heir or devisee shall pay a
127 *pro rata* tax corresponding with the relative value of his
128 estate or interest.

129 (19.) If the legacy or distributive share to be received

130 shall not be the entire property, such legatee or distri-
131 butee shall, in like manner, pay a *pro rata* part of the
132 tax, according to the value of his interest.

133 (20.) Whenever the personal property in the hands of
134 such executor or administrator (the same not being need-
135 ed to be converted into money in the course of the ad-
136 ministration) shall be of uncertain value, he shall apply to
137 the county court, to appoint three impartial men of pro-
138 bity to assess the value thereof; and such assessment be-
139 ing returned to court and confirmed, shall be conclusive
140 of the value.

SEC. 53. Every person shall, at such time and place as
2 shall be designated by the persons appointed to take the
3 list of taxables, list all the real and personal estate, and
4 other taxable subjects enumerated in schedule A., of this
5 act, which were his property, or in his possession, or were
6 the subjects of taxation on the first day of April, of that
7 year.

SEC. 54. Lists of taxables of testators, intestates, minors,
2 lunatics, insane persons, absentees, and other estates held
3 in trust, shall be rendered by the executor, administrator,
4 guardian, agent, trustee, or *cesqui que trust*, as the case
5 may be.

SEC. 55. Real estate shall be listed in the county where
2 situated, and, where a tract of land is divided by a county
3 line, shall be listed in the county where the larger portion
4 shall be situated, except when the owner resides in one of
5 the counties in which a portion of the tract is situated; in
6 which case, if he holds the lands in both counties under
7 one title, he shall list in the county in which he resides.
8 Where the Pedee and Yadkin rivers shall be the dividing
9 line between counties, in that case the land shall be listed
10 in the county where the same shall be situated.

SEC. 56. Where any tract of land or town lot shall have
2 been divided, after valuation by the board of valuation,
3 the taker of the tax list shall return the separate valuation

4 of each part, making the aggregate value of the parts equal
5 to the board valuation of the entire tract or lot.

SEC. 57. To facilitate the collection of tax on collaterals,
2 every executor or administrator shall return, in his inven-
3 tory, whether the estate goes to the lineal or collateral re-
4 lations of the deceased, or to a stranger; and if to collat-
5 erals, the degree of relationship of said collaterals to the
6 deceased, under a penalty of one hundred dollars, to be re-
7 covered in the name and to the use of the State.

SEC. 58. Every poll that is, or will be of the required
2 age on the first day of July of any year, shall be listed
3 that year. Every owner, if in the State, shall list his
4 slaves in the county in which he resides; and if the own-
5 er be a non-resident of the State, or a refugee from his
6 county, the hirer or person who has the slaves in posses-
7 sion, shall list the same and pay taxes. Slaves hired out
8 beyond the limits of the State shall be listed by the own-
9 ers as well as those employed within the State.

SEC. 59. Such slaves and other taxable personal estate
2 as are employed on the land of the owner, shall be listed
3 in the county in which the land is listed.

SEC. 60. Every head of a family, or owner of land or
2 town lot, who, on the first day of April, shall have a free
3 person of color as a member of his family, or in his em-
4 ployment, or living on his land, or in his house, shall list
5 such person for taxation, and pay the tax.

SEC. 61. Personal property, and other subjects of taxa-
2 tion, unless otherwise directed in section 55, shall be listed
3 in the district where the owner or lister resides; but if the
4 owner reside out of the State, they shall be listed in the
5 district where his agent, or the person liable for the tax
6 may reside.

SEC. 62. At the time and place appointed by the taker
2 of the tax lists, the inhabitants of the district shall attend,
3 and the taker of the list shall read over to each one giving
4 in his list, all the articles and subjects of taxation, and
5 thereupon he shall render to the taker of the list, his list of

6 taxables, and at the same time take the following oath :
7 " You, A. B., do solemnly swear that you have rendered a
8 true and full statement of all subjects of taxation which
9 you, in your own right, or as agent of, or in trust for any
10 other person, or in any other capacity are by law required
11 to list for taxation, according to your best knowledge, in-
12 formation and belief, so help you God."

SEC. 63. That no taker of a tax list shall take the list, of
2 any one without administering the oath prescribed in sec-
3 tion 62, on pain of paying one hundred dollars to any one
4 who will sue for it; *Provided*, That females, aged and in-
5 firm persons, and persons not resident in the county, or
6 absent from the county during the days of listing taxables,
7 may transmit their lists to the taker of the tax list, with the
8 foregoing oath subscribed and sworn to before and certi-
9 fied by a justice of the peace, which list, if transmitted to
10 the taker of tax lists, on or before the day appointed for
11 taking the lists, shall be entered by him as though sworn
12 to in his presence.

SEC. 64. That if any person shall refuse to take the oath
2 prescribed in section 62 of this act, he shall be deemed
3 guilty of a misdemeanor, and the taker of the tax lists
4 shall forthwith commit him to the common jail, unless he
5 will be recognized, with sureties, to appear at the next
6 term of the Superior Court of the county to answer the
7 charge, and on conviction or submission, he shall be fined
8 one hundred dollars, at least, more than the amount of his
9 taxes.

SEC. 65. That if any person neglect to list his taxables
2 on the day or days appointed for that purpose, he may list
3 at any time before the lists are returned to the Court un-
4 der the same rules and regulations as laid down for listing
5 on appointed days, on paying to the person taking the list
6 twenty-five cents, as compensation for his extra trouble.

SEC. 66. If any one shall be charged with more polls
2 or other subjects of taxation than he is liable for, he may
3 apply to the County Court for relief, and if the Court

4 shall find that he has cause for complaint, it shall direct the
5 Clerk to render a true account thereof, and the account
6 thus rendered, certified by the Clerk, shall be returned to
7 the Comptroller, who shall credit the Sheriff with the over-
8 charge in his settlement of that year.

SEC. 67. If after the tax list shall be placed in the hands
2 of the Sheriff, it shall be made to appear to the County
3 Court, that there is any clerical error therein, whereby any
4 one shall be charged with more or less polls, or other sub-
5 jects of taxation, or a greater or less valuation than that
6 fixed by the board of assessors, the Court shall direct the
7 Clerk to enter a true account thereof upon his minutes,
8 which he shall certify to the Comptroller, who shall deduct
9 or credit the Sheriff accordingly, in his settlement of that
10 year.

SEC. 68. If the application for relief be made to the
2 Court after the Sheriff shall have settled the accounts with
3 the Comptroller, the Court, (twelve justices being present,)
4 shall carefully examine the case, and if in its opinion the
5 applicant is entitled to relief, shall direct the Clerk to re-
6 cord on the minute docket, the cause of complaint, and
7 the amount which in the opinion of the Court should be
8 refunded to the applicant. The Clerk shall make out a
9 copy of such record, certify the same under the seal of the
10 Court, and deliver it to the applicant, who shall pay to the
11 Clerk a fee of fifty cents. Such copy shall then be trans-
12 mitted to the Comptroller of the State, who on finding
13 the proceedings in conformity with the requirements of
14 this section, shall credit the Treasurer of the State with the
15 amount specified, and make an indorsement to that effect
16 on the transcript. The Treasurer shall on presentation of
17 such copy, thus indorsed, pay to the holder of the same
18 the amount to be refunded.

SCHEDULE B.

Subjects taxed without being listed.

SEC. 69. The sheriff shall annually collect the taxes as set forth in this schedule, and grant to each party paying the tax, a license to carry on his business until the first day of July next ensuing, except in cases where the tax is on non-resident traders in slaves, or horses and mule drovers, in which cases no license shall be required.

(1) Every company of circus riders, or exhibitors of collections of animals, seventy-five dollars for each county in which they shall perform or exhibit for reward. Every separate exhibition (commonly known as side-shows) accompanying such performers or exhibitors, which cannot be seen without the payment of a separate charge, fifteen dollars for each county in which it is exhibited for reward.

(2) Every company of stage or theatrical players, or persons performing feats of strength or agility, or exhibiting natural or artificial objects, except amateur performers, twenty dollars for each county in which they exhibit for reward.

(3) Every company of itinerant singers, or performers on musical instruments, or dancers, or itinerant companies, who otherwise exhibit for the public amusement, ten dollars for each county in which they exhibit for reward.

(4) Every insurance company incorporated out of the State, one hundred dollars for each county in which an agency is established.

(5) Every agency of a bank incorporated out of the State, five hundred dollars.

(6) Every money or exchange, bond or note broker, private banker or agent of a foreign broker or banker, three hundred dollars for each county in which he has an office or place of business.

(7) Every express company, fifty dollars for each county in which said company proposes to deliver packages.

34 (8) Every public billiard table, one hundred and twenty-
35 five dollars; every private billiard table, twenty-five
36 dollars.

37 (9) Every public bowling alley, whether called a nine-
38 pin or ten-pin alley, or by any other name, fifty-dollars;
39 every private bowling alley, ten dollars.

40 (10) Every livery stable, or place where horses and ve-
41 hicles are kept for hire, fifty dollars.

42 (11) Every licensed retailer of spiritous liquors, wines or
43 cordials, or retailer of malt liquors, sixty dollars. In addi-
44 tion to this, such retailer shall list the amount of liquors,
45 wines and cordials as required in schedule A. of this act,
46 and pay the tax there imposed.

47 (12) Every non-resident of the State, who, in person or
48 by agent, shall purchase any slave or slaves in this State,
49 shall immediately after such purchase, become liable to
50 pay a tax of one-half of one per cent. on the amount of his
51 purchase, and upon his neglect or failure to pay such tax,
52 he shall forfeit and pay the sum of one hundred dollars,
53 which shall be collected by the sheriff, one-half to his own
54 use, and the other half to the use of the State. When the
55 purchase was made by an agent, such agent shall be
56 equally liable for the tax and forfeiture with his principal.

57 (13) Every non-resident of the State, who either in person
58 or by agent brings a slave or slaves into the State and sells,
59 shall pay one-half of one per cent on the amount of each
60 sale effected. If he fail to pay this tax, the purchaser shall
61 be liable for the same, and the sheriff of the county in
62 which the sale was made or in which the purchaser resides,
63 shall collect by distress or otherwise out of the seller, if to
64 be found in his county, and if the seller is not to be found,
65 out of the buyer.

66 (14) Every buyer or seller of slaves shall be held to be a
67 non-resident of the State, unless he produce satisfactory
68 evidence to the sheriff that he is a resident.

69 (15) Every person that sells playing cards, a sum equal to

70 thirty-five cents per pack on all cards sold by him during
71 the year.

72 (16) Every person that for himself or as agent for another
73 at his regular place of business sells riding vehicles manu-
74 factured out of this State, one per cent on his sales.

75 (17) Every auctioneer, on all goods, wares or merchandise
76 placed in his hands by a merchant resident in the State,
77 (whether owner or not,) or by a commission merchant,
78 one per cent. on gross amount of sales, and if by itinerant
79 traders or such as are not residents of the State, five per
80 cent. on gross amount of sales, subject to all the regula-
81 tions and exemptions set forth in the tenth chapter Re-
82 vised Code, entitled auctions and auctioneers.

83 (18) Every merchant, merchant-tailor, jeweller, grocer,
84 druggist, apothecary, produce dealer, commission merchant
85 factor, produce broker, and every other trader, who, as prin-
86 cipal, or agent for another, carries on the business of buy-
87 ing and selling goods or wares, merchandise of whatsoever
88 name or description, and who is not taxed on his purchases
89 in some other paragraph of this schedule, one-half of one
90 per cent. on the total amount of his purchases, whether
91 made in or out of the State, for cash or on credit: *Pro-*
92 *vided*, That the value of articles which are received in
93 payment of goods sold at the usual place of business shall
95 not be estimated in the amount of purchases.

96 (19) Every dealer in ready-made clothing, (ready-made
97 garments for males,) one and one-half per cent, on total
98 amount of purchases.

99 (20) Every person, who for himself, or as agent for
100 another sells patent medicines or nostrums, ten per cent.
101 on amount of his sales.

102 (21) Every horse or mule drover, or person who receives
103 horses or mules to sell for another, one per cent. on the
104 amount of each sale, due as soon as the sale is effected,
105 and upon his neglect or failure to pay such tax in every
106 county in which he sells, he shall forfeit and pay the sum
107 of one hundred dollars, which shall be collected by the

108 Sheriff, by distress or otherwise, one-half to his own use,
109 and one-half to the use of the State.

110 (22) Every stud-horse or jackass let to mares for a price,
111 belonging to a non-resident of the State, ten dollars,
112 unless the highest price demanded for the season, for one
113 mare, shall exceed that sum, in which case, the amount
114 thus demanded shall be paid for the license. The pay-
115 ment to one Sheriff, and the license under his hand,
116 shall protect the subject, in this paragraph taxed, in any
117 county of this State. Every such stud-horse or jackass
118 shall be considered as belonging to a non-resident, unless
119 the Sheriff is furnished with satisfactory evidence that
120 the owner is a resident of the State.

121 (23) Every person that peddles goods, wares or mer-
122 chandise, not the growth or manufacture of this State, or
123 any drugs, medicines or nostrums, whether such person
124 travel on foot, with a conveyance, or otherwise, shall first
125 have proved to the county court that he is a citizen of
126 the Confederate States, and is of good moral character, and
127 shall have obtained from the court (who may, in its dis-
128 cretion, make or refuse) an order to the Sheriff to grant
129 him pedlar's license, to expire on the 1st of July next
130 ensuing. And the Sheriff, on production of a copy of such
131 order, certified by the clerk of said court, shall grant such
132 license for his county on receipt of forty dollars tax: *Pro-*
133 *vided*, That not more than one person shall peddle under
134 one license. (2) That any person who temporarily carries
135 on a business as merchant in any public place and then re-
136 moves his goods, shall be deemed a peddler. (3) That noth-
137 ing in this act contained, shall prevent any person from
138 freely selling live stock, vegetables, fruits, oysters, fish,
139 books, charts, maps, printed music, or the articles of his
140 own growth or manufacture.

141 (24.) Every itinerant who deals in or puts up lightning
142 rods, or who sells spirituous liquors, wines or cordials, in
143 quantities from one quart to one barrel, shall be under
144 the same rules and restrictions, and be liable to the same

145 tax as pedlars, except that no order from court shall be
146 required to entitle him to a license: *Provided*, That any
147 person shall be permitted to sell any spirituous liquors,
148 wines or cordials, made from the products of his own
149 farm, without paying the tax in this paragraph imposed.
150 (25.) Every company of gypsies, or any strolling com-
151 pany of persons who make a support by pretending to
152 tell fortunes, horse trading, tinkering or begging, one
153 hundred dollars in each county in which they offer to
154 practice any of their crafts, recoverable out of any prop-
155 erty belonging to any one of the company. But nothing
156 herein contained shall be so construed as to exempt them
157 from indictment, or any other penalties now imposed by
158 law.

159 (26.) Every freeman that shall arrive at age after the
160 first day of July, of every year, may pay his poll tax for
161 State purposes for that year to the sheriff, or to his depu-
162 ty, before the election, without listing.

163 (27.) If any person bound to list property in his own
164 right, or the right of another, shall fail to list the same,
165 or any part thereof, the sheriff shall collect from him and
166 of his own proper estate, double the tax imposed on the
167 property or subject not listed.

SEC. 70. The County Courts may release any person from
2 the payment of a double tax, for failing to list his taxa-
3 bles, in cases where it shall appear to the Court by satis-
4 factory evidence, that such failure occurred by reason of
5 sickness of the party at the time when the list was taken,
6 or when it may appear that he rendered a list, and his
7 name was omitted to be entered, or was omitted in the
8 duplicate prepared by the taker of the tax lists to be re-
9 turned to the Clerk, or for other sufficient cause to be
10 judged of by the Court.

SEC. 71. On personal property in the hands of execu-
2 tors and administrators, bequeathed to, or as distributive
3 shares to collateral relations or strangers, as set forth in
4 schedule A, in connection with real estate descended or

5 devised to collateral relations or strangers, the tax shall be
6 paid to the Sheriff direct.

SEC. 72. Every person who is intended to be taxed in
2 paragraphs 15, 16, 17, 18, 19, 20 and 23, of schedule B and
3 shall have been carrying on his business 12 months before
4 the first day of July of any year, shall render to the Sher-
5 iff a statement of the amount of his purchases of taxable
6 articles, (or sales thereof as the said paragraphs may re-
7 quire,) during the year ending on the first day of July,
8 and shall sign and swear to an affidavit that his purchases
9 (or sales as may be required,) during that period, did not
10 exceed the amount stated, and on his paying the taxes im-
11 posed and enumerated in schedule B, shall be entitled to
12 a license to carry on his business until the first of July
13 next ensuing.

SEC. 73. Every person who is intended to be taxed in
2 paragraphs 15, 16, 17, 18, 19, 20 and 23, of schedule B,
3 commencing to do business, or who shall not have been
4 doing business for 12 months before the first of July, shall
5 pay at the end of the year for which his license is issued,
6 the taxes on his purchases or sales, as set forth in said
7 paragraphs; and to secure the same, he shall, before li-
8 cense is delivered, enter into bond with good sureties,
9 payable to the State of North Carolina, in such sum as
10 the Sheriff may deem sufficient, conditioned that he will
11 render a true statement of his purchases or sales, as by
12 this act required, for the period embraced in his license,
13 and pay his taxes thereon on the first day of July, when
14 his license shall expire.

SEC. 74. Every person who shall carry on any business
2 intended to be taxed as per schedule B, without having
3 previously obtained a license as required, shall, in addition
4 to the taxes, forfeit and pay one hundred dollars, to be
5 collected by distress or otherwise, by the Sheriff, one-half
6 to his own use, and the other half to the use of the State.

SEC. 75. Every person intended to be taxed, by para-
2 graphs 1, 2, 3, 22, 23, 24, 25 and 26, of schedule B, shall

3 show his license to any Justice of the Peace or Constable
4 who may demand a view thereof; and it shall be the duty
5 of every Constable to demand such a view; and, if such
6 person fail to exhibit his license, on demand thus made,
7 he shall forfeit and pay one hundred dollars, recoverable
8 on a warrant before a Justice of the Peace; one half to
9 the person suing out the warrant, and the other half to the
10 use of the State, to be paid over to the Sheriff and accom-
11 ted for as taxes.

SEC. 76. Every Sheriff shall keep a record of the taxes
2 collected by him from the Clerks of Courts and under
3 schedule B, of this act, and of all forfeitures, arrears for
4 insolvents, double taxes and taxes on unlisted subjects,
5 and, on or before the second Monday in August, shall de-
6 liver to the Clerk of the County Court, a statement setting
7 forth all the sums received to that date, and not previously
8 accounted for, the date of receipt, the person from whom
9 received, the amount received from each person, the sub-
10 jects on which received, and the aggregate amount, ac-
11 companied by an affidavit, signed and sworn to before the
12 Clerk and attested by him, that the statement is correct,
13 and that no receipt has been omitted. And the Clerk,
14 before the third Monday in August, shall send a duplicate
15 of said statement and affidavit to the Comptroller of the
16 State, register the same in a book kept in his office for that
17 purpose, and keep a copy of the same posted in a con-
18 spicuous place in the Court House, until the first day
19 of January next ensuing.

SEC. 77. The Clerk, on application of the Sheriff, shall
2 deliver to him a true abstract of such return, which the
3 Sheriff shall deliver to the Comptroller when he settles his
4 accounts; and if any Sheriff shall fail to deliver such ab-
5 stract to the Comptroller, the Comptroller shall add to the
6 taxes for which such Sheriff is liable, one thousand dol-
7 lars, and so report his account to the Treasurer.

SEC. 78. If any Clerk shall fail to perform any of the
2 duties required in the preceding three sections of this act,

3 or shall falsely certify to the abstract of the Sheriff's re-
4 turn, he shall be deemed guilty of a misdemeanor, and on
5 conviction, shall be removed from office.

SEC. 79. If any person taxed in schedule B of this act,
2 refuses or fails to pay the taxes imposed, and leaves the
3 county before the Sheriff can collect the forfeiture, the
4 Sheriff, in his own name, may recover the tax and forfeit-
5 ure out of the delinquent, in any Superior Court of the
6 State. The tax and forfeiture, when collected, shall be
7 paid over by the Sheriff, as originally required.

SEC. 80. The following subjects shall be taxed, the
2 amounts specified, and the taxes collected and accounted
3 for thus:

- (1) Every corporation that might become incorporated
2 by letters patent, under the provisions of chapter 26, Re-
3 vised Code, entitled "Corporations," but shall fail to do
4 so, and apply to the General Assembly and obtain a spe-
5 cial act of incorporation, or shall obtain an act to amend
6 their charter, whether it had been secured by letters pat-
7 ent under said law by a special act, twenty-five dollars for
8 each act to incorporate or to amend; which tax shall be
9 paid to the Treasurer of the State.
- 10 (2) No corporation shall organize under such special act
11 of incorporation obtained as set forth in the preceding sec-
12 tion, or derive any benefit under such act to amend their
13 charter, until it shall first have obtained a certified copy
14 of such act from the Secretary of State, and the Secretary
15 shall, in no case, furnish such copy, until the company ap-
16 plying shall have delivered to him the Treasurer's receipt
17 for the tax assessed in the preceding section; which re-
18 ceipt the Secretary shall file in his office.
- 19 (3) Every marriage license, one dollar; every mortgage
20 deed, marriage contract, and deed in trust, made to secure
21 debts or liabilities, one dollar; and every other deed con-
22 veying title to real estate where the consideration is three
23 hundred dollars or upwards, fifty cents, payable to the
24 Clerk of the County Court. No Clerk shall grant such

25 license, or admit to probate such instrument, until the tax
26 shall have been paid, and the receipt shall be endorsed on
27 such license or instrument and be registered with the same.

28 (4) Every broker, not a resident of the State, shall pay
29 to the cashier of the bank from which he draws any ex-
30 change or specie, one-quarter of one per cent. on all such
31 sums drawn, to be accounted for to the State Treasury by
32 the said cashier on oath.

SEC. 81. Every Clerk shall keep a record of the taxes
2 received by him, and to the County Court next preceding
3 the first of July of each year, on the first day of the term,
4 shall return a statement setting forth the date of each re-
5 ceipt, the person from whom received, the subject on
6 which received, the amount received from each person,
7 and the aggregate amount received up to that date, and
8 not previously accounted for; and to this statement the
9 Clerk shall attach an affidavit that such statement is cor-
10 rect, and that no receipt by himself or a deputy of his,
11 has been omitted; which affidavit shall be sworn to and
12 subscribed in presence of the chairman of the Court, who
13 shall attest the same. And the County Court Clerk shall
14 record such statement and affidavit in a book kept for that
15 purpose in his office, and keep a copy of the same posted
16 in some conspicuous place in the Court House, from the
17 time at which the return shall be made, until the first day
18 of January next ensuing. And on or before the second
19 day of the term, the Clerk shall pay the Sheriff the amount
20 of the taxes received, as set forth in said return, less three
21 per cent. commissions, for receiving and accounting for
22 said taxes.

SEC. 82. If any Clerk shall fail to perform any duties
2 required in the preceding section, he shall be deemed
3 guilty of a misdemeanor, and on conviction shall be re-
4 moved from office. And if any Clerk shall fail to pay
5 over to the Sheriff the amount of the taxes in his hands
6 on the day specified, the Sheriff shall inform the County
7 Solicitor of the default, and the County Solicitor shall

8 bring suit on his bond, and shall recover, in addition to the
9 taxes withheld or not accounted for, one hundred dollars,
10 and the whole recovery shall be paid into the Treasury by
11 the Sheriff.

SEC. 83. The Sheriffs, and all receivers of public moneys,
2 shall yearly settle their accounts with the Comptroller, be-
3 tween the last day of July and the first day of October,
4 (unless where the settlement of such persons may be spe-
5 cially directed to be made in another manner, or at ano-
6 ther time,) so that it may be known what sum each one
7 ought to pay into the Treasury; and the Comptroller shall
8 forthwith report to the public Treasurer the amount due
9 from each accountant, setting forth therein (if a Sheriff's
10 account) the net amount due from the Sheriff to each
11 fund; and therefor the Treasurer shall raise an account
12 against such person, and debit him accordingly.

SEC. 84. The Sheriff in making his settlement, as afore-
2 said, shall designate in a list by him rendered at the time,
3 the different sources from which were raised the taxes ac-
4 counted for by him, and the particular amount of tax re-
5 ceived from each source; and the Comptroller shall give
6 to each Sheriff a certified copy of such list, which the Sher-
7 iff shall deposit with the Clerk of the County Court of his
8 county, for public inspection; in such settlement the Sher-
9 iff shall be charged with the amount of public tax as the
10 same appears by the tax list transmitted to the Comptrol-
11 ler; also, with all double taxes, and taxes on unlisted
12 property by him received, and with all other tax which he
13 may have collected, or for which he is chargeable.

SEC. 85. He shall be credited (1) with the amount of
2 State tax on land bid off by the State, with the cost attend-
3 ant on the sale and procuring the title, and with commis-
4 sions on the whole, including the county revenue, on pro-
5 ducing the certificate of the secretary of State, as is pro-
6 vided in section 48 of this act. (2) With all insolvent
7 taxables allowed by the court as hereinafter provided; and
8 when the sheriff shall be required to settle before such

9 taxables are allowed, he shall be credited with them in
10 the next year's settlement, or the sheriff may at any time
11 thereafter, on producing certificates of such taxables al-
12 lowed, procure an order from the Comptroller on the Trea-
13 surer for the amount thereof. And, in like manner, the
14 sheriff shall have credit for any overpayment made in for-
15 mer settlement, by reason of any error in the clerk's ab-
16 stract of taxables.

SEC. 86. No insolvent taxables shall be credited to the
2 sheriff in his settlement with the Comptroller, but such as
3 shall be allowed by the county court; a list whereof, con-
4 taining the names and amounts, and subscribed by the
5 sheriff, he shall return to the court at some term preced-
6 ing said settlement, and the same shall be allowed only on
7 his making oath that he could not find in the county, pro-
8 perty of the tax-payer, wherewith to discharge his taxes,
9 or such part thereof as is returned unpaid; and that the
10 persons contained in the list were insolvent, at and during
11 the time, when, by law, he ought to have endeavored to
12 collect their taxes; such list shall be recorded on the min-
13 utes of the court, and a copy thereof, within ten days after
14 its return, shall be set up by the clerk in some public part
15 of the court house: *Provided*, That when the sheriff may
16 be desirous of obtaining his allowance for insolvent poll tax,
17 that instead of swearing to his list, as the law now directs,
18 the same may be submitted to the county court, a majori-
19 ty of justices being present, who shall consider and examine
20 said sheriff's list, and make him such allowance as they
21 may think just and proper.

SEC. 87. If any sheriff shall return to court as insolv-
2 ent, the name of a person who is not listed, or has paid
3 his taxes for the year, or shall, by himself or his deputy,
4 collect from any person his tax for the year, for which he
5 has been returned an insolvent, without accounting for the
6 same; or if any clerk shall fail to record or set up the re-
7 turns as required in the preceding section, the person so
8 offending shall forfeit and pay to the State one hundred

9 dollars, and the county solicitor shall prosecute a suit for 10 the same.

SEC. 88. Every sheriff or other person allowed by law to 2 collect and account in his stead, on settling his accounts with 3 the Comptroller, shall take the following oath, administered 4 by the Comptroller, and subscribe the same in the presence 5 of the Comptroller, by whom it shall be attested ; and the 6 Comptroller shall make no settlement with the sheriff, or 7 any one in his stead, unless he shall have sworn to and sub- 8 scribed the oath as hereby required : "I, A. B., sheriff of 9 the county of ———, do on this the ——— day of ———, 10 one thousand eight hundred and ———, make oath that the 11 list now given in by me, is to the best of my knowledge 12 and belief, complete, perfect and entire, and doth contain 13 the full amount of all moneys, by me or for me received, 14 or which ought to have been received, on account of the 15 public taxes for the year one thousand eight hundred and 16 ———, on listed and unlisted property ; and all double 17 taxes, and all taxes received from clerks of courts, and 18 from insolvents not heretofore accounted for, and all taxes 19 received, or which ought to have been received from any 20 other and all other sources whatsoever. And I do further 21 make oath, that if I, or any person for me, shall hereafter 22 collect any unpaid tax now due, and not rendered in said 23 list, I will render a true account thereof, within one year 24 after collecting the same."

SEC. 89. If the Comptroller at any time shall have just 2 cause to suspect that any sheriff, or other person account- 3 ing in his stead, may have made a false return, or sworn 4 falsely in any matter relative to the collecting or account- 5 ing for any tax, he shall thereof inform the officer prose- 6 cuting in the superior court of the county wherein the of- 7 fence was committed, who shall take such steps as public 8 justice may demand.

SEC. 90. The Sheriff for his services in collecting and 2 paying the public taxes into the treasury, shall receive a 3 compensation of two per cent. on the net amount received

4 by him from the clerk, for taxes imposed by schedule C. of
5 this act, and four per cent. on the amount of taxes collected
6 from every other source, to be deducted in the settlement
7 of his account with the Comptroller. For collecting and
8 paying county taxes (for whatever purpose laid,) the Sheriff
9 shall receive the same per centum compensation as above
10 allowed on public taxes.

SEC. 91. And for his settlement with the Treasurer, he
2 shall be paid by the Treasurer three dollars for each day
3 he may be necessarily engaged therein, and two dollars
4 for every thirty miles of twice the estimated distance from
5 his home to the seat of government, by the most usual
6 common highway.

SEC. 92. In every case of failure by a Sheriff or other
2 accounting officer, to settle his accounts within due time,
3 or to take the oath required on his settlement, the Comp-
4 troller shall forthwith report to the Treasurer the account
5 of such Sheriff or officer, deducting therefrom nothing for
6 commissions, or insolvents, but adding thereto one thousand
7 dollars, for the amount of taxes supposed not to appear in
8 the list transmitted by the clerk; and if the whole amount
9 be not paid, the Treasurer, on motion of the Attorney Gen-
10 eral in the Superior Court of Wake county, at the first
11 court after the default shall have occurred, shall recover
12 judgment against such defaulting officer and his sureties,
13 for the amount reported against him, without other notice
14 than is given by the delinquency of the officer.

SEC. 93. The Clerk of the County Court, at the same
2 time when he transmits to the Comptroller the tax list,
3 shall transmit to him also a copy certified under the seal
4 of the court, of the official bond of the Sheriff, condi-
5 tioned for the collection, payment and settlement of the
6 public taxes, upon the pain for his default, of forfeiting
7 to the State one thousand dollars; which the Treasurer
8 shall and is hereby specially charged to collect in like
9 manner and at such time as is provided in the preceding
10 section.

SEC. 94. The register of every county yearly, on or before the first day of September, shall transmit to the Comptroller a certified copy of the bond of the Clerk of the County Court, as the same is registered, upon pain of forfeiting for his default to the State, one thousand dollars; which the Treasurer is hereby specially charged to collect, in like manner and time, as is provided in section 8 of this act.

SEC. 95. In all suits directed by any law to be instituted on motion of the Attorney General, at the instance of the Treasurer or Comptroller, against any Sheriff or Clerk, and his sureties, a copy of the bond of such officer, certified as aforesaid, and sent to the Comptroller, and by the Comptroller certified, together with the default under his hand, shall be deemed sufficient evidence of the execution of such bond, and the default of the officer, to allow the judgment to be entered.

SEC. 96. And in case of the default by the Register to duly certify and transmit the bond of the Clerk in proper time, the Comptroller shall forthwith proceed to procure such certified copy, and also a copy of the bond of the Register, certified by the keeper thereof, and shall proceed in the manner hereinbefore provided, against them and their sureties, at the first Superior Court in Wake County, after copies shall have been procured.

SEC. 97. In every case of default by any Clerk, Sheriff, or taker of the tax list, or assessor of the value of property in the discharge of any of the duties of this act, imposed on any of them, where no penalty is provided, the defaulting officer shall forfeit and pay to the State, for each default, one hundred dollars. And all the penalties, by this act imposed on such officers, for the sole use of the State, may, when there is no special mode provided for recovering the same, be recovered in the name of the State, at the instance of the Treasurer, or on motion of the Attorney General, or any of the Solicitors of the State.

SEC. 98. The certificate of the Treasurer or Comptroller

2 of any matter of default in any of said officers, occurring
3 at the office of the Comptroller or Treasurer, and copies of
4 any papers, in said offices duly certified by the proper
5 keeper thereof, shall be admitted as evidence in any suit
6 or prosecution whatsoever against them or others, and
7 about any other matter whatsoever.

SEC. 99. The Treasurer may, on motion, obtain judgment in any court of record, against any person indebted to the State, in the same manner, and under the same rules and regulations which are prescribed in case of delinquent Sheriff's; and the court shall award execution, though the amount of the claim be within the jurisdiction of a justice of the peace.

SEC. 100. If any person shall wilfully and corruptly commit perjury in any oath required to be taken or administered by any section of this act, such person shall be deemed guilty of a misdemeanor, and on conviction, shall be subject to the same pains and penalties as are imposed in section 29, chapter 34, entitled "Crimes and Punishments," in the Revised Code, on persons guilty of perjury.

SEC. 101. All laws imposing taxes, the subjects of which are revised in this act, or imposing taxes upon subjects other than those revised in this act, are hereby repealed: *Provided*, That this repeal shall not be construed to extend to the provisions of any law so far as they relate to the taxes listed, or which ought to have been listed, or which may be due for the year 1860, or for any year previous thereto.

SEC. 102. All other laws of this State coming in conflict with the provisions of this act are hereby repealed.

SEC. 103. This act shall be in force from and after its ratification.

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